

Rawson Martin
Bryant Pond
R.F.D.

GREENWOOD, MAINE

Reports of Municipal Officers

1945



ANNUAL REPORTS
OF THE
OFFICERS
OF THE
Town of Greenwood
FOR THE
YEAR ENDING DEC. 31
1945

1946

The Oxford County Citizen
Bethel, Maine

TOWN OFFICERS

Moderator
LEO COLE

Clerk
RUTH F. RING

Selectmen, Assessors and Overseers of the Poor
RAYNOR D. LITTLEFIELD NESTOR TAMMINEN
JOHN H. DEEGAN

Treasurer
JAMES W. RING

Collector
JASON R. BENNETT

Superintending School Committee
HAZEL MILLETT LEO COLE
EDWARD WAISANEN

Superintendent of Schools
CARRIE M. WIGHT

Road Commissioners
ROY O. MILLETT LESTER W. COLE

Constables
JASON R. BENNETT NESTOR TAMMINEN

Health Officer
WILLARD H. BOYNTON, M. D.

Ballot Clerks
JASON R. BENNETT J. C. LITTLEFIELD

REPORT OF MUNICIPAL OFFICERS

Your municipal officers submit the following report of the financial affairs of the town for the year ending December 31, 1945.

ASSESSORS REPORT

List of property at its just value in the town of Greenwood for the year 1945 made for return to Bureau of Taxation as required by law.

Real Estate, Resident	\$164,360 00	
Real Estate, Non-Resident	98,175 00	
	<hr/>	\$262,535 00
Personal Estate, Resident	\$50,920 00	
Personal Estate, Non-Resident	805 00	
	<hr/>	51,725 00
Grand Total		<hr/> \$314,260 00
Number of Polls taxed		144
Number of Polls not taxed		22
Rate of Taxation		.070

VALUATION OF PERSONAL PROPERTY

66 horses	\$5,105 00	
13 steers, oxen, beef cattle, over 18 mos.	745 00	
155 milk cows	7,060 00	
24 heifers, over 2 yrs old, not freshened	890 00	
14 heifers, 18 mos. to 2 years old	500 00	
4 goats	40 00	
3680 domestic fowl (over 50 in no.)	2,110 00	
	<hr/>	\$16,450 00

EXEMPT LIVESTOCK

70 cattle, 18 mos. and younger	\$1,840 00	
6 sheep	75 00	
45 swine	1,040 00	
1025 domestic fowl (to the no. of 50)	988 00	
		<hr/>
		\$3,943 00

ALL OTHER KINDS OF PERSONAL PROPERTY

Stock in trade	\$1,825 00	
Lumber	25,000 00	
Wood and bark	1,500 00	
Boats, 31	665 00	
Gas pumps, 10	620 00	
Musical instruments, 12	650 00	
Radios, 77	1,135 00	
Finished products in mills	3,000 00	
Tractor, 3 (not excised)	350 00	
Machinery & equipment	350 00	
Other property	180 00	
		<hr/>
		\$35,275 00
Brought forward		16,450 00
		<hr/>
Total amount of personal property		\$51,725 00

APPROPRIATED AND ASSESSED

State tax	\$2,511 10
County tax	785 73
Common schools and High School Tuition	7,500 00
Textbooks	100 00
Repairs and Insurance	400 00
School supplies	125 00
Health nurse	25 00
Winter roads	3,000 00
Summer roads and bridges	3,000 00
State aid maintenance	550 00
Third Class Maintenance	598 00
Interest	100 00
Town Officers & miscellaneous	1,500 00

ANNUAL REPORTS

5

Street Lights	312 00	
Memorial day	30 00	
Support of poor	800 00	
Mothers aid	300 00	
Protected reserve fund	500 00	
Overlay	293 37	
		<hr/>
		\$21,998 20
Poll tax		432 00
		<hr/>
		\$22,430 20
Supplementary tax		62 25
		<hr/>
Total amount committed to Jason R. Bennett for collection May 8, 1945 at 1 $\frac{3}{4}$ c on the dollar		\$22,492 45

ABATEMENTS ALLOWED

1944 Tax

Alex Anderson, left State	\$3 00
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1945 Tax

Bethel Savings Bank, over valued	\$28 00
Clifford and Elizabeth Pratt, over valued	17 50
Jason R. Bennett, overvalued	24 50
Tom Heikkinen, dead	3 00
Walter Heikkinen, U. S. service	3 00
Lyndon Philbrook, paid in Norway	10 50
Wilbur Yates, over 70 yrs. age	3 00
Rodney Cross, camp moved from town	7 00
Ellis Cummings, disabled veteran	12 25

\$108 75

REPORT OF SELECTMEN AND OVERSEERS OF POOR

TOWN OFFICERS' BILLS

Harry M. Swift	\$57 00
Raynor D. Littlefield	118 75
Nestor Tamminen	243 75
John H. Deegan	228 00
James W. Ring	100 00
Ruth F. Ring	20 00
Carrie M. Wight	312 48
Hazel Millet	10 00
Eva Swan	10 00
Willard H. Boynton, M. D., Health officer	28 00

\$1,127 98

Receipts

Appropriation	\$1,500 00
Donald Everett, costs on liens	3 00
Waino Kuvaja, costs on liens	1 50
Wendall Roberts, costs on liens	1 50
Charles Vetquoski, cost on liens	1 50
Wilmer Bryant, costs on liens	1 50
Harry Pulsifer, costs on liens	3 00
Edward Oman, costs on liens	4 50
Ed J. Mann, Harry Lowe, liens	10 50
Treas. of State, bank stock tax	1 35
Treas. of State, dog tax refund	24 65

\$1,553 00

Overdraft, charged to surplus

\$696 83

MISCELLANEOUS BILLS

Maine Municipal Assn.	\$30 00
Treas. of State, audit	77 20
L. W. Cole, work on cemetery	4 00
Conrad Lamb, insurance	71 00
Bethel Citizen	102 60
National Bank of Commerce	3 50
A. M. Chase & Co., office supplies	28 35
Payroll, for fighting fire by local men	24 00
Loring, Short, & Harmon, office supplies	2 00
Woodstock Fire Dept.	17 50
Jason R. Bennett, 1944 abatements	3 00
West Paris Fire Dept.	33 00
National Ronzite Ind. name plates	1 52
Rumford Drug Store, serum	4 50
Beryl Martin, bear bounty	10 00
George Verrill, bear bounty	10 00
Isaac W. Dyer, legal service	5 00
Raynor Littlefield, conveyance and postage	16 24
J. R. Bennett, 1945 abatements	108 75
Edward Waisanen, work on cemetery	6 00
Herbert E. Day, bear bounty	10 00
Lester W. Cole, road mileage survey	4 00
Harry M. Swift, postage and miscell. office expense	9 15
Marks Printing House, warrant book	1 00
Nestor Tamminen, postage and con- veyance	32 21
Ruth Ring, postage and miscell. expense	12 00
James Ring, postage and miscell. expense	18 00
John H. Deegan, conveyance	23 30
Jason R. Bennett, collecting taxes	452 97
Collector of Internal Revenue, error	06

\$1,120 85

TOWN HALL ACCOUNT

Central Maine Power Co.	\$24 40
H. G. Mason	4 00
Conrad Lamb, insurance	33 60
	<hr/>
	\$62 00

State Guard	\$7 00	
Norma Tirrell	1 00	
		<hr/>
		\$8 00

Overdraft, charged to surplus	\$54 00	
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STREET LIGHTS

Central Maine Power Co,	\$315 00	
		<hr/>
Appropriation		\$312 00
Overdraft, charged to surplus	\$3 00	

MEMORIAL DAY

Jackson Silver Post	\$30 00	
		<hr/>
Appropriation		\$30 00

HEALTH NURSE

Treasurer of State	\$25 00	
		<hr/>
Appropriation		\$25 00

INTEREST ACCOUNT

Common School Fund	\$28 98	
Cemetery Funds	23 90	
		<hr/>
	\$52 88	
Appropriation		\$100 00
Archie Cole, int. on mortgage,		9 00
U. S. Treasury, bond interest		32 18
		<hr/>
		141 18
		<hr/>
Balance, credited to surplus		\$88 30

ACCOUNTS RECEIVABLE

Treas of State, bear bounty	\$30 00	
Treas. of State, Acc't of Kay F. Dorey	31 00	
		<hr/>
		\$61 00

TOWN POOR

State Wards		
Treasurer of State	\$24 96	\$24 96
		<hr/>

Carl Swan

E. L. Tebbets Spool Co.	\$5 00	
A. M. Chase	5 10	
H. S. Meserve	80 72	
W. H. Boynton, M. D.	60 00	
Rumford Community Hospital	193 25	
	<hr/>	\$344 07

Mabel Chase

Isaac W. Dyer, adm.	90 00	\$90 00
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William Libby

Treasurer of State	\$63 71	
I. W. Andrews & Sons, funeral	110 00	
	<hr/>	\$173 71

Mrs. Anna Saarinen

Elof Johnson, fuel wood	\$20 00	
Eastman & Andrews, footwear	8 90	
Dr. McCormick	14 00	
Norway Hospital	13 59	
	<hr/>	\$56 49

Appropriation		\$800 00
Hollis Parker		6 50
Nestor Tamminen, on Isak Maki acct.		24 38
		<hr/>
Total amount expended	\$689 23	\$830 88
Balance credited to surplus		\$141 65

Mothers Aid

Treasurer of State	\$300 00	
	<hr/>	
Appropriation		\$300 00

STATE POOR

Mrs. Donald Childs, pd Treas. of State	\$208 64	
Kay Francis Dorey, pd. Eva Swan	31 00	
		<hr/>
		\$239 64
Treasurer of State, Acc't. Mrs. Donald Childs	\$204 64	
Montgomery Ward, refund, acc't. Mrs. Childs	7 85	
Due from State, Acc't of Kay F. Dorey	31 00	
		<hr/>
		\$243 49

TRUST FUNDS**Demond Fund**

Balance Jan. 1, 1945	\$195 71	
Interest	5 40	
		<hr/>
		\$201 11
Ernest C. Mason	\$6 00	
		<hr/>
Balance Dec. 31, 1945		\$195 11

Hicks Cemetery Fund

Bal. Jan. 1st, 1945	\$58 82	
Interest	3 00	
		<hr/>
		\$61 82
Lester Cole	7 18	
		<hr/>
Balance Dec. 31, 1945		\$54 64

Hicks Cemetery Maintenance Fund

Balance Jan. 1, 1945	\$53 86	
Interest	1 50	
		<hr/>
		\$55 36
Lester Cole	\$5 36	
		<hr/>
Balance, Dec. 31, 1945		\$50 00

Cordwell Fund

Balance, Jan. 1, 1945	\$325 34
Interest	12 00

Balance Dec. 31, 1945	\$337 34
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Cummings & Fifield Fund

Balance, Jan. 1, 1945	\$67 08
Interest	2 00

Balance, Dec. 31, 1945	\$69 08
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Ministerial and School Fund

Balance, Jan. 1, 1945	\$483 00
Interest	28 98

Credited to Common School Acct.	28 98	\$511 98
Balance, Dec. 31, 1945		\$483 00

SUMMER ROADS, NORTH END

Lester Cole, truck	\$136 50
Lester Cole	242 64
Robert Cole	34 41
Robert Cole, truck	6 75
Irving Cole	124 12
Herschel Cole	44 68
Daniel Cole and team	124 78
Carlton Cole	76 10
Pearl Swan	107 84
Lamont Brooks	5 58
L. M. Longley & Son	15 75
B. Colby Ring	9 92
B. M. Richardson	2 20
Daniel Cole, truck	62 25
Peter Seames	42 42
Will Seames & truck	35 30
Mrs W. B. Rand	95
Wilmer Bryant & team	8 68
John H. Deegan & team	27 28
Robert Deegan	8 06
Herbert Burgess	5 58

Joseph Deegan & truck	12 23
Rodney Cross & team	20 46
D. R. Cole, oak plank	12 45
D. Grover Brooks	1 75
E. G. Blake, plank	69 40
A. H. Sessions, plank	155 40
Herman Cummings, gravel	3 80
Herbert Winslow, gravel	2 30
E. L. Tebbetts Spool Co, gravel	9 15
Collector of Internal Revenue	20 50

\$1,430 70

SUMMER ROADS, SOUTH END

Roy Millett	\$294 55
Roy Millett, team	18 56
Roy Millet, truck	280 15
Peter Kuvaja & team	8 40
Alpo Kuvaja	4 34
Atte Hertell & team	80 80
Chester Morey & team	32 86
Elof Johnson & team	19 20
William Ring	4 96
Atte Hertell, oak logs	63 00
Tom Heikkinen	24 70
George Verrill & team	45 30
Estes Yates	9 92
Ardelle Hayes	28 62
Owen Morgan	2 48
Harold Churchill	94 50
Elmer Hayes	27 72
Arvi Kyllonen & team	39 98
Eino Kyllonen	29 70
Oiva Hakala & tractor	15 60
Fannie Howe, gravel	1 50
Hannes Hakala & truck	10 28
Joseph O. Ring, sawing logs	16 44
Charles E. Merrill, plank & spikes	47 50
Penley Bros. Co., tractor	121 75
Veikko Polvinen & truck	14 10
Clark Hunt, oak logs	3 00
Louis Martin	5 28

Elmer Hayes, team	10 44	
Elmer Hayes, truck	3 00	
L. M. Longley & Son, dynamite and fuse	10 25	
B. M. Richardson	6 00	
Gammon & Martin, shovels, etc.	11 20	
Merle Brown, gravel	4 10	
Willie Heikkinen, gravel	10 00	
Collector of Internal Revenue	11 10	
Total South End		\$1,411 28
Total North End		1,430 70
		\$2,841 98
Appropriation	\$3,000 00	
Lester Cole	10 62	
Raynor Littlefield	15 05	
E. L. Tebbetts Spool Co.	4 67	
		\$3,030 34
Balance credited to surplus		\$188 36

THIRD CLASS MAINTENANCE

Harold Churchill	43 26	
Louis Martin	10 56	
Roy Millett	100 10	
Roy Millett, truck	308 50	
Ardelle Hayes	24 00	
Town of Norway, tar	84 00	
George Verrill	9 92	
Earl Rogers	9 92	
Estes Yates	9 92	
Roy Millett, team	9 28	
Tom Heikkinen	7 44	
Elof Johnson & team	9 60	
Coll. of Internal Revenue	1 50	
Appropriation	\$598 00	\$628 00
Overdrawn and charged to surplus		\$30 00

WINTER ROADS, 1945

Southworth Machine Co.	\$70 47
David H. Stevens, fuel tax	2 80
Nestor Tamminen	2 14
Earl L. Bacon, welding	225 00
Connors Garage	100 20
Veikko Polvinen	23 60
Collector of Internal Revenue	69 80
Lee Mills	6 99
George Verrill	29 14
Treas. of State	23 40
Dick Young's Service Station	231 38
Southwestern Petroleum Co.	248 40
Isaac Dyer, tractor ins.	50 74
E. L. Tebbetts Spool Co.	10 03
George A. Tirrell	49 63
Roy Millett	370 25
Roy Millett, truck	276 59
Lester W. Cole	111 26
Lester W. Cole, truck	102 40
Louis Martin	41 48
William Ring	10 24
Albert Baker	15 51
Wilfred Baker	29 30
Eino Tamminen	12 72
Norman Davis	30 00
Oiva Hakala	98 28
Blake's Garage	18 60
Paul Verrill's Garage	24 75
Rodney Cross	542 17
Matti Waisanen	3 10
Edward Waisanen	21 34
John Heikkinen	32 81
Atte Hertell	23 77
Antti Ohtonen	17 62
Eastern Tractor & Equipment Co.	289 30
Osman S. Palmer	15 26
Wilmer Bryant	4 96
Irving Cole	63 37
L. M. Longley & Son	42 87
Lee Abbott	18 00
Alpo Kuvaja	23 71

Wille Heikkinen	49 60
Charles Crockett	99
Antti Heikkinen	20 36
Herschel Cole	8 99
Robert Cole	201 33
Daniel R. Cole	31 63
Carlton Cole	20 46
Pearl W. Swan	21 70
Raymond Seames	7 13
Ernest Mason	3 72
Maurice Benson	50 45
Wilbur Yates	21 90
Edward Chase	2 48
Charles Day	6 20
Willard Cole	8 06
Peter Seames	7 44
Eino Kyllonen	21 62
Arvi Kyllonen	19 68
Arvi Haverinen	14 16
Donald Morey	18 22
Joseph Crooker	11 16
Chester Morey	13 64
Richard Gregg	9 92
Tidewater Associated Oil Co.	12 32
Socony Vacuum Oil Co.	10 26
Charles Merrill	1 45
Lord's Garage	1 69
Allie Noble's Garage	4 50
Gammon & Martin	11 25
Eino Waisanen	12 00
Peter Kuvaja	5 58
John Salo	4 34
Elof Johnson	8 06
Aaine Jarvepaa	7 44
Toivo Tamlander	4 96
Vieno Ruokolainen	9 92
Wallace Morgan	12 40
Gordon Doughty	9 92
Stanley Hakala	11 16
Owen Morgan	4 34
Montie Millett	9 92
Charlotte Cole	3 72
Evelyn Seames	3 72

Muriel Cole	3 72
Will Seames	5 09
Beryl Martin	4 96
D. Grover Brooks, glass	1 60
Lewis Britton	4 96
Roy Lurvey	1 24

 \$4,190 16

Appropriation	\$3,000 00
Driveways	3 00
Socony Oil Co.	1 68
Treasurer of State	515 36
Isaac W. Dyer, tractor insurance refund	12 50
Edward Oman, plow attachment hire	5 00

 \$3,537 54

 Overdrawn and charged to surplus \$652 62

STATE AID ROAD MAINTENANCE

Lester W. Cole	\$28 52
Lester W. Cole, truck	25 50
Daniel Cole	15 50
Daniel Cole, truck	12 75
Irving Cole	19 22
Herschel Cole	4 96
Carlton Cole	7 44
Pearl Swan	17 98
State Highway Commission	392 20

Total		\$524 07
Appropriation	\$550 00	
Rec'd from Treas. of State	401 51	

 \$951 51

 Balance, credited to surplus \$427 44

THIRD CLASS CONSTRUCTION

Roy Millett	\$171 30
Harold Churchill	117 54
Lewis Britton	38 85

ANNUAL REPORTS

17

Hazel Millett	29 04
George Verrill	17 82
Charles E. Merrill, paint	14 20
L. M. Longley & Son, brooms	4 50
Lewis M. Mann & Son, lumber	21 60
Kay Tamminen	17 16
Louis Martin	5 28
Gammon & Martin	19 68
Treasurer of State, tarring & sanding	769 06
Edward Waisanen	28 05
Elof Johnson	5 28
Elmer Hayes	4 62
Eino Waisanen	14 19
Collector of Internal Revenue	8 70

\$1,286 87

Received from Treasurer of State

\$1,118 93

Overdraft charged to surplus

\$ 167 94

COLLECTOR'S REPORT

Commitment of May 8, 1945	\$22,430 20	
Supplementary	62 25	
	<hr/>	
Total to collect		\$22,492 45
Treasurer's receipts	21,481 55	
	<hr/>	
Jan. 1, 1946, uncollected		\$1,010 90

UNCOLLECTED RESIDENT TAXES

	Poll	Real Estate	Personal
Britton, Lewis C.		\$8 05	
Cyr, Ernest *	\$3 00		
Emmons, George N.		39 40	
Lowe, Harry Z.		61 25	
Morey, Ivan *		14 00	
Tamlander, Toivo *	3 00	21 00	
Verrill, George D.		67 80	
Yleni, Kusti	3 00	19 25	\$14 70
Bartlett, King *	3 00	15 75	2 45
Cole, Ernest W. *	3 00	35 00	
Cole, Archie	3 00	26 25	
Churchill, Forest		14 00	
Harrington			
heirs of, M. H. *		66 50	
Harrington, Bernard	3 00		2 80
Kennaugh, Tom D.	3 00	80 50	10 50
Mason, Georgie		15 75	1 75
Palmer, O. S.	3 00	52 50	14 00
Roberts, Wendall F.		47 25	2 45
Rowe, Ida F. *		10 50	3 50
Swan, Lester G.		7 00	
	<hr/>	<hr/>	<hr/>
	\$27 00	\$601 75	\$52 15 \$680 90

UNCOLLECTED NON-RESIDENT TAXES

Kilgore, M. M.		\$28 00	
Everett, Donald P.	*	10 50	
Merrill, Rupert & Merle V.		28 00	
Morse, Zenas L.		3 50	
Oman, Edward		22 50	
Richardson, Charles	* 3 00	10 50	
Smith, Alice E.	*	17 50	
Stone, Ellis	*	1 75	
Yates, Lawrence		1 75	
Bisbee, Ernest F.		59 50	
Croteau, James	*	17 50	
Howe, J. Everett		12 25	
Haines, Edward		10 50	
Kimball, May L.		42 00	
Rowe, Herbert R.	*	59 50	
Swan, Ernest A.	*	1 75	\$ 330 00
		<hr/>	
		\$3 00 \$327 00	\$1010 90

\$1010 90 uncollected Jan. 1, 1946

* Paid.

Signed by Collector, J. R. BENNETT

The Selectmen recommend the following amounts to be raised for the ensuing year.

Support of Poor	\$1,000 00
Roads and Bridges	3,500 00
Town Officers bills and miscellaneous	1,500 00
Winter Roads	3,000 00
Street Lights	315 00
Mothers Aid	
Interest	100 00

REPORT OF PUBLIC HEALTH NURSE

The Public Health Nursing Service of Greenwood has been very active during the past year. It has consisted of infant, preschool and maternal hygiene and school nursing programs.

Three Child Health Conferences have been conducted by the local health officer. Free immunization for diphtheria, whooping cough, and smallpox have been offered at these Child Health Conferences.

Free medical examinations of 112 pupils were conducted by the school physician. Twenty-one immunizations for diphtheria and six small vaccinations were given in the schools. Many dental defects were found still uncorrected. Tuberculin testing to 114 individuals upon written request was completed.

Many superintendent, teacher and nurse conferences were hld during the to discuss problms and future plans.

The health committee members, town officials, teachers and pupils have aided the nurse in carrying on a well rounded program.

Your Public Health Nurse wishes to express her appreciation for this splendid cooperation in promoting better health for this community.

Respectfully submitted,

RUTH W. HOPKINS, R. N.

Public Health Nurse

TREASURER'S REPORT

James W. Ring, in account with Town of Greenwood

For year ending December 31, 1945

Dr.

Cash on hand	\$7,879 60
State Treasurer	
School fund	5,192 65
Snow removal	515 36
State paupers	204 64
Tax on bank stock	1 35
Dog tax refunds	24 65
Reimbursement payroll	401 51
Common school tuition	279 00
Snow Removal	22 18
Donald Everett, Jackson lot	75 00
Archie Cole, Douglass place	50 00
Leonard Kimball, Dora Mains place	10 00
Ruth Dorion, Hotel Greenwood	423 00
B. R. Billings, Jacobs camp lot	20 00
Tax Liens	360 86
Interest	41 18
Summer roads	30 34
Pauper account	14 35
Isaak Maki account	24 38
Bernard Morgan, repair account	11 00
Hall rent	8 00
J. R. Bennett, collector	
1944 tax	726 76
1945 tax	21,411.55
1945 excise tax	452 11
1946 excise tax	68 62
1944 tax liens	358 70
Abatements	73 00
	<hr/>
	\$38,679 79

Cr.

Paid Town warrants
Cash to balance

\$31,169 35

7,510 44

\$38,679 79

Respectfully submitted

JAMES W. RING, Treasurer

AUDITOR'S REPORT

State of Maine
State Department of Audit
Augusta

February 6, 1946

Board of Selectmen
Greenwood,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the town of Greenwood have been audited by Auditor Roscoe M. Parsons for the period January 1, 1945 to December 31, 1945 inclusive..

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated. Recommendations are also made which, we believe, are worthy of your consideration.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY

FMB:L

State Auditor

COMMENTS

Re: Audit of the town of Greenwood
January 1, 1945 to December 31, 1945

Cash

The cash receipts were checked in detail and found to be correctly recorded. All cash was deposited in the bank.

The cash balance was reconciled with the bank statement and found to be over \$2.00.

All payments were made by check from properly authorized warrants.

Accounts Receivable

The amount of \$61.00 is due from the state for bear bounties and poor accounts.

Taxes Receivable

The 1945 tax commitment book was added and found to agree with the warrant.

Uncollected taxes were checked and letters of verification mailed to about 40% of delinquent taxpayers.

Tax collections for the year equaled about 99% of the current commitment.

Supplemental taxes, abatements and transfers were checked. All abatements should be approved by the Assessors and a permanent record maintained.

Tax Liens

The payments on tax liens were checked in detail and appeared to be properly recorded. Letters of verification have been mailed to about 50% of the lien accounts.

Tax Acquired Property

All tax acquired property was settled or sold during the year.

Investments

The Treasurer purchased 2 U. S. Series G, 2½% bonds, par value \$1,000, December 1, 1944 from cash in the general fund.

Capital Reserve Fund

This fund was created on December 1, 1944 to improve highways and one U. S. Series G 2½% bond, par value \$500, was purchased from money appropriated. In 1945, \$500 was

appropriated to increase the Reserve Fund. At the close of the municipal year, this money was unexpended and will be invested as soon as possible. The income received on investments has been added to the fund.

Surplus

There was a net increase in surplus of \$245.37 for the year ended December 31, 1945, which increase resulted from a gain of \$70.12 in departmental operations and \$175.25 on sale of tax acquired property.

Trust Funds

The Ministerial and School Fund in the amount of \$483 and Cemetery Perpetual Care Funds in the amount of \$585 have been used by the town. Interest has been paid on these funds each year and the unexpended balance of income is shown on Schedule A-7.

General

Withholding tax deductions were paid to the Collector of Internal Revenue quarterly.

The Tax Collector and Treasurer furnished corporate surety bonds for the year.

Payrolls and invoices were test checked and as far as could be determined from this examination, all appeared to be proper charges.

With the exception of cash, investments, taxes and tax liens, no external verifications were made of your asset and liability accounts.

The records of the Selectmen, Treasurer and Tax Collector were found to be in a very satisfactory condition.

Recommendations

It is recommended

THAT, the Superintendent of Schools present the original invoice as supporting evidence for payment of all accounts.

THAT, an abatement record be maintained by the Assessors.

THAT, officials' bonds be recorded in the record book of the Town Clerk.

**TOWN OF GREENWOOD
COMPARATIVE BALANCE SHEET
General Fund**

ASSETS			LIABILITIES		
	Dec. 31, 1945	Dec. 31, 1944		Dec. 31, 1945	Dec. 31, 1944
Cash in Bank	\$7,510.44	\$7,879.60			
Accounts Receivable (Sched. A-1)	61.00		Due Trust Funds	\$1,189.17	\$1,183.81
Taxes Receivable:			Deferred Revenue		
Cur't yr. (Sched. A-2)	\$1,010.90		Excise Tax	68.62	35.80
Prior Years		\$1,212.04			
	1,010.90	1,212.04			
Tax Liens (Sched. A-3)	536.33	548.15	Total Liabilities	1,257.79	\$1,219.61
Tax Acquired Property (Sched. A-4)		385.15			
	1,547.23	2,145.34			
Less: Reserve for Losses	34.87	180.51	Capital Reserve Fund	515.25	502.75
	1,512.36	1,964.83			
Investments					
Securities (Sched. A-5)	1,000.00	1,000.00	Appropriated (Ex. D)	\$1,343.63	\$2,400.31
Capital Reserve Fund:			Unappropriated (Ex. E)	7,467.13	7,221.76
Investments (Sched. A-6)	500.00	500.00		8,810.76	9,622.07
TOTAL ASSETS-General Fund	\$10,583.80	\$11,344.43			
			Total Liabilities, Reserve and Surplus - General Fund	\$10,583.80	\$11,344.43
			Trust Funds		
Due from General Fund	\$1,189.17	\$1,183.81	Principals (Sched. A-7)	\$1,068.00	\$1,068.00
			Income (Sched. A-7)	121.17	115.81
TOTAL ASSETS-Trust Funds	\$1,189.17	\$1,183.81	TOTAL LIABILITIES TRUST FUNDS	\$1,189.17	\$1,183.81

TOWN OF GREENWOOD
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1945

CREDITS					CHARGES		BALANCES		
Balance 1-1-45	Appro- riations	Cash Receipts	Other Credits	Total Avail- able	Cash Disburs- ments	Other Charges	LAPSED Over draft	Unex- pended	Carried Forward
GENERAL GOVERNMENT									
Town Officer			\$462.15	\$462.15	\$1,127.98		\$665.83		
Town Hall		\$8.00		8.00	62.00		54.00		
Miscellaneous	\$1,500.00	53.00	30.00	1,583.00	1,120.85	\$462.15			
	1,500.00	61.00	492.15	2,053.15	2,310.83	462.15	719.83		
PROTECTION									
Street Lights	312.00			312.00	315.00		3.00		
HEALTH									
Health Nurse	25.00			25.00	25.00				
HIGHWAYS AND BRIDGES									
Roads and Bridges	3,000.00	30.34		3,030.34	2,841.98			\$188.36	
Snow Removal	3,000.00	537.54		3,537.54	4,190.16		652.62		
Highway Patrol	550.00	401.51		951.51	524.07			427.44	
Third Class Road Maint.	598.00			598.00	628.00		30.00		
Third Class Rd Reconstruction					1,286.87		167.94		-\$1,118.93
	7,148.00	969.39		8,117.39	9,471.08		850.56	615.80	-1,118.93

TOWN OF GREENWOOD
STATEMENT OF DEPARTMENTAL OPERATIONS
YEAR ENDED DECEMBER 31, 1945

(continued)

CREDITS						CHARGES		BALANCES		
Balance 1-1-45	Appro- riations	Cash Receipts	Other Credits	Total Avail- able	Cash Disburs- ments	Other Charges	LAPSED			
							Over draft	Unex- pended	Carried Forward	
CHARITIES										
Town Poor	800.00	30.88		830.88	689.23			141.65		
State Poor		212.49	31.00	243.49	239.64			3.85		
Mother's Aid	300.00			300.00	300.00					
	1,100.00	243.37	31.00	1,374.37	1,228.87			145.50		
EDUCATION										
Common and Secondary										
Schools	\$2,287.11	7,500.00	5,289.65	28.98	15,105.74	13,207.55			1,898.19	
School Supplies	68.77	125.00	32.00		225.77	204.19			21.58	
Textbooks	44.43	100.00	150.00		294.43	251.64			42.79	
Repairs and Insurance		400.00	11.00		411.00	451.12	40.12			
	\$2,400.00	\$8,125.00	\$5,482.65	\$28.98	16,036.94	14,114.50	40.12		1,962.56	

CREDITS					CHARGES		BALANCES		
Balance 1-1-45	Appro- riations	Cash Receipts	Other Credits	Total Avail- able	Cash Disburs- ments	Other Charges	LAPSED		
							Over draft	Unex- pended	Carried Forward
(Ex. A)	(Ex. C)	(Ex. B.)			(Ex. B)		(Ex. E)	(Ex. E)	(Ex. A)
UNCLASSIFIED									
Memorial Day	\$ 30.00			\$30.00	\$30.00				
Reserve Fund	500.00			500.00					\$500.00
	530.00			530.00	30.00				500.00
INTEREST									
General	100.00	\$41.18		141.18		\$65.38		\$75.80	
SPECIAL ASSESSMENTS									
State Tax	2,511.10			2,511.10	2,511.10				
County Tax	785.73			785.73	785.73				
	3,296.83			3,296.83	3,296.83				
TOTALS	\$2,400.31	\$22,136.83	\$6,797.59	\$552.13	\$31,886.86	\$30,792.11	\$527.53	\$1,613.51	\$837.10 \$1,343.63

TOWN OF GREENWOOD

ANALYSIS OF CHANGE IN UNAPPROPRIATED
SURPLUS

YEAR ENDED DECEMBER 31, 1945

Unappropriated Surplus - January 1, 1945	\$7,221.76
Adjustments affecting prior years:	
Credit - Gain in Sale of Tax Acquired Property	175.25
	<hr/>
Adjusted Surplus	\$7,397.01
Increase:	
Overlay (Exhibit C)	\$293.37
Supplemental Tax (Sched. A-2)	65.25
Excise Tax - 1944	487.91
	<hr/>
Total Increase	\$846.53
Decrease:	
Appropriation Balances—	
Overdraft (Exhibit D)	1,613.51
Unexpended (Exhibit D)	837.10
	<hr/>
Total Decrease	\$776.41
	<hr/>
Net Increase	70.12
UNAPPROPRIATED SURPLUS	<hr/>
December 31, 1945 (Exhibit A)	\$7,467.13
	<hr/>
	<hr/>

The complete report of the audit as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Schedule A-9

DETAILS OF TAX LIENS

December 31, 1945									
	1944	1943	1942	1941	1940	1939	1938	1937	1935 TOTAL
Bryant, Wilmer		\$12.80	.						\$24.92
Cole, Ernest W.		32.00	\$16.53	\$32.99		\$22.00	\$13.34	\$12.12	116.86
Croteau, Paul									1.00
Croteau, James					\$15.00			\$1.00	15.00
Kilgore, M. M.						22.40			22.40
Kimball, May L.	\$22.40	28.40							50.80
Lapham, Stanley		9.60							9.60
Lowe, Harry L.	59.50								59.50
Merrill, R. H. & M. V.	27.20					22.40			49.60
Palmer, O. F.	68.00		66.00	32.30					166.30
Swan, Lester G.	6.80								6.80
Yates, Lawrence	1.70								1.70
Yleni, Verner		11.85							11.85
	\$185.60	\$94.65	\$82.53	\$65.29	\$15.00	\$66.80	\$13.34	\$12.12	\$1.00 \$536.33

TOWN CLERK'S REPORT

Town Clerk's Office, Greenwood, Maine, Jan. 1, 1946
To the Selectmen of the Town of Greenwood.

In view of Chapter 320 of the Public Laws of 1945 it has been recommended to omit the birth and marriage records from the town report.

DEATHS

1945

- January 25. In Greenwood, Maine, Benjamin F. Wells, age 78 years, 3 months; cause of death, excessive cold.
- February 11. In Lewiston, Maine, Aino W. Jarvenpaa of Greenwood, Maine, age 61 years, 1 month, 7 days; cause of death, coronary occlusion.
- March 1. In Bangor, Maine, Ebber A. Dyke, birthplace, Greenwood, Maine, age 85 years, 5 months, 8 days; cause of death, chronic myocarditis.
- March 7. In Lewiston, Maine, Reeta Huotari of Greenwood, Maine, age 52 years, 11 months, 7 days; cause of death, coronary thrombosis.
- April 9. In Greenwood, Maine, Hannah Elizabeth Harrington, age 88 years, 2 months, 10 days; cause of death, arterio sclerosis.
- May 30. In South Paris, Maine, Blanche E. Kneeland, birthplace, Greenwood, Maine, age 68 years, 9 months; cause of death, cachexia.
- June 29. In Hebron, Maine, William Libby of Greenwood, Maine, age 26 years, 3 months, 25 days; cause of death, pulmonary tuberculosis.
- August 24. In Lewiston, Maine, Anna Myrtle Barnett, birthplace, Greenwood, Maine, age 57 years, 9 months, 26 days; cause of death, chronic asthma.
- October 27. In Togus, Maine, Frank Stevens, age 81 years, 5 months, 27 days; cause of death, chronic empyemia. Burial at Locke Mills.

December 8. In West Paris, Maine, Simeon Ambrose Farr, birthplace, Greenwood, Maine, age 92 years, 10 months, 21 days; cause of death; senility.

December 29. In Locke Mills, Maine, Charles L. Smith, age not known; cause of death, coronary occlusion.

Respectfully submitted

RUTH F. RING, Town Clerk

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of Greenwood:

The close of the war does not lessen the difficult problems in the successful maintenance of our schools. That the teacher shortage in the elementary schools of our State seems likely to be even more acute is the opinion of those intimately connected with the situation. So few teachers are enrolled in the State Teachers' Colleges and Normal Schools that the number will not fill the usual vacancies of pre-war days when the enrollment in these institutions was four times greater than at present. Many of the patriotic teachers who have returned to the school room in the emergency are now feeling the urge to again give their full time to home duties and there seem to be no young teachers available to replace these. Teachers who have left the profession to go into war service or defense work do not seem inclined to return to teaching.

Greenwood is exceptionally fortunate in retaining the same teachers for the third year. The work of the schools has gone on more successfully because the teachers and pupils understand each other and the cooperative spirit in the Greenwood schools is highly commendable.

The school lunch program at Lockes Mills, sponsored by the school and the help of interested citizens, has proved very satisfactory. The financial aid provided by the State Guard toward this project is greatly appreciated. Teachers and parents in the other schools also continue their cooperation in providing a hot dish for the pupils.

The school library at Lockes Mills has received generous gifts from anonymous contributors to whom we are truly grateful. The pupils in this school have developed an added interest in reading through these gifts and the efforts of the teachers.

The health program has proved beneficial to several pupils who have had serious defects corrected. The resignation of Mrs Ruth Hopkins, our public health nurse, is a distinct loss to the different communities in which she worked.

The financial report for 1945 shows substantial balances except on the repair account which has a slight deficit. This deficit would seem justifiable in view of the amount of necessary repair work which has been done.

The common school and high school tuition account shows a smaller balance than last year in spite of the increase in the State School Fund. This is due to enrollment of more pupils than was anticipated. The increase in teachers' wages was provided through State funds as the result of State legislation of 1945.

The superintending school committee is making the same recommendations as last year for school maintenance.

The repairs this year included the covering of the porch at Lockes Mills with steel roofing, the repairs on the shed at Lockes Mills, the refinishing of one room at Lockes Mills, the painting on interior of Tubbs building and shingling at Greenwood City and Richardson Hollow.

In considering the repair appropriation the committee has recommended an increased amount to provide for the installation of a new heating system at Lockes Mills. The need for this seems urgent.

Some shingling is advisable at Lockes Mills and outside of the Tubbs Building should be painted. The grammar grade room at Locke Mills should be refinished.

The outside of the Tubbs and Greenwood City buildings should be painted for the best upkeep of those buildings.

The amount necessary for insurance is approximately \$70.

Your superintending school committee and superintendent are not unmindful of the heavy tax burden required to provide for the elementary and high school pupils of Greenwood and wish to express their appreciation for the support received.

In submitting this report I would once more thank every one who has directly, or indirectly, supported and encouraged me in my efforts to promote the welfare of the Greenwood schools.

Respectfully submitted,
CARRIE M. WIGHT,
Superintendent of Schools

STATISTICS

School Census	190
Number of pupils registered present school year	115
Number of teachers employed	5
Average salary of teachers, fiscal year	\$30.62
Weekly cost of conveyance	\$65.45
Number of common school tuition pupils at present	8
Number of pupils graduated from grammar school	6
Number of pupils graduated from secondary school	2
Number of pupils registered in secondary schools fall term, 1945	36
Seniors	8
Juniors	7
Sophomores	13
Freshman	8

RECOMMENDATIONS FOR 1946

Coomon Schools and High School Tuition	\$7,500
Textbooks	100
Supplies	125
Repairs and Insurance	750

HAZEL MILLETT

LEO COLE

EDWARD WAISANEN

Superintending School Committee

FINANCIAL STATEMENT

Expenditures

Teachers

Olive Lurvey	1,200 00
Ruth Ring	1,147 20
Miriam McAllister	1,089 84
Colista Morgan	1,089 84
Lillian Doughty	962 40
Mrs Eino Tamminen	12 00
Minnie Buck	196 00
Bertha Mills	3 00
Florence Hastings	126 00
Treasurer of State of Maine	138 72

\$5,965 00

Janitors

Jason Bennett	\$702 96
Lewis Britton	2 00
Lawrence E. Britton	2 00
Colista Morgan	35 00
Lillian Doughty	28 00
James Ring	4 00
Minnie Buck	7 00
Mrs. Roy Millett	10 00
Mrs. Kay Tamminen	10 00
Bertha Mason	26 45
Carrie Wight	2 00

\$829 41

Conveyance

Clarence Howe	648 00
Ella Cole	380 40
John Deegan	350 00
George Verrill	300 00
Helen Hertell	343 93
Eino Kangas	170 00
Matti Waisanen	164 00

\$2,356 33

Fuel

H. Hakala and Son	\$361 34
Roy Millett	132 00

 \$493 34
COMMON SCHOOL TUITION

Town of Bethel	288 00
Mrs Marion Billings (refund)	24 00

 \$312 00
HIGH SCHOOL TUITION

Gould Academy	\$1,905 47
Town of Paris	964 00
Town of Woodstock	309 00
Town of Norway	73 00

 \$3,251 47
SUMMARY**Resources**

Balance, January 1, 1945	\$2,287 11
Appropriation	7,500 00
State School Fund	4,010 65
State Equalization Fund	1,000 00
Common School Tuition	218 00
Town Fund	28 98

 \$15,044 74
Expenditures

Teachers	\$5,965 00
Janitors	829 41
Conveyance	2,356 33
Fuel	493 34
Common School Tuition	312 00
High School Tuition	3,251 47

 \$13,207 55

Unexpended Balance

 \$1,837 19

TEXTBOOKS

Resources

Balance January 1, 1945	\$ 22 55
Appropriation	100 00
State Equalization Fund	65 00

 \$187 55

Expenditures

Scott, Foreman & Company	34 59
Edward E. Babb & Co., Inc.	2 15
American Book Company	49 94
The Macmillan Company	28 06
The Webster Publishing Company	4 57
Ginn and Company	5 52
Fred L. Tower Companies	2 50
McCormick-Mathers Publishing Co	4 16
Town of Bethel	12 95
Town of Gilead	5 70

 \$150 14

Balance December 31, 1945

 \$ 37 41

LIBRARY AND REFERENCE MATERIAL

Resources

Balance January 1, 1945	\$21 88
State Equalization Fund	\$85 00

 \$106 88

Expenditures

Scott, Foresman & Company	\$1 89
American Education Press	40 80
American Book Company	2 22
The Macmillan Company	2 44
Ginn and Company	3 01
Harcourt, Brace & Company	1 47
Houghton-Mifflin Company	1 03
Allyn and Bacon	1 84

Carrie M. Wight	10 00
The Book Supply Company	36 80

 \$101 50

Balance December 31, 1945

 \$ 5 38

SUPPLIES

Resources

Balance January 1, 1945	\$68 77
Appropriation	125 00
State Equalization Fund	32 00

 \$225 77

Expenditures

Loring, Short & Harmon	\$23 48
Gammon and Martin	3 84
Central Maine Power Company	26 79
Gledhill Brothers	31 10
Carrie M. Wight	18 73
World Book Company	1 50
Bigelow Printing Company	3 75
The Papercrafters	5 08
Edward E. Babb & Co., Inc.	4 20
J. L. Hammett Company	22 73
Denoyer-Geppert Company	10 79
McCormick-Mathers Publishing Co.	17 98
Town of Bethel	18 00
Mattie Waisanen	3 50
W. B. Rand	12 72

 \$204 19

Balance December 31, 1945

 \$ 21 53

REPAIRS AND INSURANCE

Balance January 1, 1945	\$ 37 52
Appropriation	400 00
Refund on Materials sold	11 00

 \$448 52

Expenditures

Gammon and Martin	\$12 35
Harrison Mutual Fire Ins. Co.	3 54
W. J. Wheeler and Company	61 51
Diamond Match Company	92 15
Leonas F. Holt	46 80
S. H. Browne	53 85
Mrs. Roy Millett	10 00
Mrs. Kay Tamminen	10 00
National Cooperative Store, Inc.	5 30
Charles E. Merrill	5 08
Leslie E. Corbett	27 12
Edward Waisanen	11 30
D. Grover Brooks	36 81
L. M. Longley and Son	75 31
	<hr/>
	\$451 12
Overdraft	<hr/>
	\$ 2 60

WARRANT FOR TOWN MEETING

To Jason R. Bennett, a constable of the Town of Greenwood in the County of Oxford, Greeting:

In the name of the State of Maine, you are hereby directed to notify and warn the inhabitants of the Town of Greenwood, qualified by law to vote in said town, to meet at Town Hall, at Lockes Mills village, in said town, on Monday, the fourth day of March, 1946, at ten o'clock in the forenoon to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To choose a clerk for the ensuing year.

Art. 3. To see if the town will vote to accept the reports of the municipal officers for the year, 1945.

Art. 4. To choose selectmen, assessors and overseers of the poor for the ensuing year.

Art. 5. To see what sum per day the town will vote to pay the selectmen, assessors and Overseers of the Poor for their services.

Art. 6. To choose a town treasurer for the ensuing year.

Art. 7. To see if the town will vote to elect a road commissioner, or road commissioners, establish their number, and fix their pay.

Art. 8. To elect a commissioner or commissioners.

Art. 9. To elect one member of the school committee for three years, and all other necessary town officers for the ensuing year.

Art. 10. To see what sums of money the town will vote to raise for the following accounts:

1. The support of common schools and payment of high school tuition.
2. The purchase of textbooks.
3. Repairs and insurance on schoolhouses.
4. The purchase of common school supplies.

Art. 11. To see if the town will vote to instruct the superintending school committee to re-open any closed school if they deem it advisable.

Art. 12. To see if the town will vote to pay the members of the school committee for their services for 1945.

Art. 13. To see if the town will vote to instruct the superintending school committee to sell the school building in the Irish neighborhood to the highest bidder.

Art. 14. To see if the town will vote to have electric lights installed in the Tubbs district schoolhouse, and appropriate a sum of money for this purpose.

Art. 15. To see if the town will vote to raise the sum of \$25.00 for public health nursing in Greenwood, said sum to be expended by the State Bureau of Health, for local service.

Art. 16. To see what sum of money the town will vote to appropriate for State Aid Road Construction, under provisions of Section 19, Chap. 28, R. S. of 1930, or under the provisions of Section 3, Chap. 229, Public Laws of 1937.

Art. 17. To see if the town will vote to raise at least \$598.00 for the maintenance of Third Class roads.

Art. 18. To see what sums of money the town will vote to raise and appropriate for the following accounts:

1. Winter Roads. (snow removal, sanding, repairs, etc.)
2. The support of summer roads & bridges.
3. The maintenance of State & State Aid roads.
4. The payment of interest.
5. Town officer's bills and miscellaneous expenses.
6. The support of poor.
7. Memorial Day observance.
8. Support of Street Lights.
9. Aid to dependent children (Mothers Aid)

Art. 19. To see what sums per hour the town will vote to pay men, teams, trucks & tractors with drivers for labor on the highways.

Art. 20. To see if the town will vote to buy the treasurer's and tax collector's bonds.

Art. 21. To see if the town will vote to authorize the selectmen to insure the town tractor or tractors against property damage and personal liability.

Art. 22. To see if the town will vote to authorize the selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town; such loan or loans to be paid during the current municipal year, out of moneys raised during said current municipal year by taxes. Said loans not to exceed in the aggregate \$18,000.00.

Art. 23. To see if the town will vote to authorize the selectmen to sell such real estate acquired by tax liens as they may deem advisable for the best interest of the town and convey the same by quit claim deed. Such real estate to be advertised and sold to highest bidder.

Art. 24. To see if the town will vote to raise a sum of money to be held as a protected reserve as authorized by Chapter 262 of the Public Laws of Maine of 1943.

Art. 25. To see if the town will vote to authorize the use of town equipment to remove snow from private driveways, and to see what sum per hour shall be charged for such services.

Art. 26. To see what action the town will take in regard to purchase of snow removal equipment.

Art. 27. To see what sum of money the town will vote to raise for purchase of snow removal equipment.

Art. 28. To see if the town will vote to elect a committee to purchase snow removal equipment, decide the number of persons on this committee, and elect them.

Art. 29. To see if the town will vote to authorize the selectmen to borrow money on notes for the purpose of paying for snow removal equipment.

Art. 30. To transact any other business that may legally come before said meeting.

The selectmen will be in session at nine o'clock of the day of said meeting for the purpose of correcting the list of voters.

Hereof fail not, and have you there this warrant with with your doings thereon.

Given under our hands this 9th day of February, 1946.

NESTOR TAMMINEN

JOHN H. DEEGAN

Selectmen of Greenwood

Town Officers	2
Assessors' Report	3
Selectmen's Report	6
Town Poor	8
Trust Funds	10
Road Account	11
Collector's Report	18
Health Nurse's Report	19
Treasurer's Report	21
Auditor's Report	23
Town Clerk's Report	32
Report of Superintendent of Schools	34
Warrant for Town Meeting	42

